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FINANCE DEPARTMENT

NOTIFICATION

The 21st January, 2025

S.R.O.No.101/2025 — In exercise of the powers conferred by sub-sections (3) and (4) of Section 9, sub-section (1) of Section 11, sub-section (5) of Section 15 and Section 148 of the Odisha Goods and Services Tax Act, 2017 (Odisha Act 7 of 2017), the State Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Goods and Services Tax Council, do hereby make the following further amendments in the notification of the Government of Odisha in the Finance Department No. 19873-FIN-CT1-TAX-0022-2017, dated the 29th June, 2017, published in the Extraordinary issue No. 1144 of the *Odisha Gazette*, dated the 29th June, 2017 bearing **S.R.O.No. 306/2017**, as amended from time to time, and the last such amendment is made in the notification of the Government of Odisha in the Finance Department No. 29094-FIN-CT1-TAX-0005-2023, dated the 21st October, 2024, published in the Extraordinary issue No. 1948 of the *Odisha Gazette*, dated the 21st October, 2024 bearing **S.R.O. No. 539/2024**, namely:—

1. (i) In the said notification, in the table, -

- (A) against serial number 25A, in column (3), for the words “transmission and distribution” wherever occurring, the words “transmission or distribution” shall be substituted;
- (B) after serial number 36A and the entries relating thereto, the following serial numbers and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)
“36B	Headin g 9971 or Headin g 9991	Services of insurance provided by the Motor Vehicle Accident Fund, constituted under section 164B of the Motor Vehicles Act, 1988 (59 of 1988), against contributions made by insurers out of the premiums collected for third party insurance of motor vehicles.	Nil	Nil”

(C) against serial number 69, in the entry in column (3), after item (e), the following item shall be inserted, namely :–

“(f) a training partner approved by the National Skill Development Corporation,”

(ii) in paragraph 2 of the said notification,—

(A) item (w) shall be omitted with effect from the 1st day of April, 2025; and

(B) after clause (zj), the following clause shall be inserted, namely:–

“(zja) “insurer” has the same meaning as assigned to it in sub-section (9) of Section 2 of the Insurance Act, 1938.”.

2. This Notification shall be deemed to have come into force with effect from the dated 16th January, 2025.

[No.2265—FIN-CT1-TAX-0001/2025]

By Order of the Governor

PRIYABRAT MISHRA

Under-Secretary to Government